

**EXEMPTING EMERGENCY PREPARATION SUPPLIES FROM
THE SALES AND USE TAX FOR A LIMITED PERIOD****CHAPTER 475**

S.B. No. 904

AN ACT**relating to exempting emergency preparation supplies from the sales and use tax for a limited period.***Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3565 to read as follows:

Sec. 151.3565. EMERGENCY PREPARATION SUPPLIES FOR LIMITED PERIOD.

(a) The sale of an emergency preparation item is exempted from the taxes imposed by this chapter if the sale takes place during a period beginning at 12:01 a.m. on the Saturday before the last Monday in April and ending at 12 midnight on the last Monday in April.

(b) For purposes of this section, "emergency preparation item" means:

(1) a portable generator used to provide light or communications or to preserve perishable food in the event of a power outage, the sales price of which is less than \$3,000;

(2) an item listed in this subdivision, the sales price of which is less than \$300:

(A) a storm protection device manufactured, rated, and marketed specifically to prevent damage to a glazed or non-glazed opening during a storm; or

(B) an emergency or rescue ladder; or

(3) an item listed in this subdivision, the sales price of which is less than \$75:

(A) a reusable or artificial ice product;

(B) a portable, self-powered light source;

(C) a gasoline or diesel fuel container;

(D) a AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt battery, or a package containing more than one battery, other than an automobile or boat battery;

(E) a nonelectric cooler or ice chest for food storage;

(F) a tarpaulin or other flexible waterproof sheeting;

(G) a ground anchor system or tie-down kit;

(H) a mobile telephone battery or battery charger;

(I) a portable self-powered radio, including a two-way radio or weatherband radio;

(J) a fire extinguisher, smoke detector, or carbon monoxide detector;

(K) a hatchet or axe;

(L) a self-contained first aid kit; or

(M) a nonelectric can opener.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. This Act takes effect September 1, 2015.

Passed the Senate on May 4, 2015: Yeas 26, Nays 5; passed the House on May 21, 2015: Yeas 126, Nays 17, three present not voting.

Approved June 15, 2015.

Effective September 1, 2015.